

Official Form 417A (12/15)

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA
PITTSBURGH DIVISION

In re:)	Bankr. No. 19-24527-TPA
)	
MICHAEL K. HERRON,)	Chapter 11
)	
Debtor.)	Adversary No. 20-2131-TPA
_____)	
)	Related to Doc. No. 93, 96, 103
MICHAEL K. HERRON,)	
)	Case No: 2:21-cv-1434
Plaintiff,)	
)	
v.)	
)	
INTERNAL REVENUE SERVICE,)	
UNITED STATES OF AMERICA,)	
)	
Defendant.)	
_____)	

REVISED NOTICE OF APPEAL AND STATEMENT OF ELECTION

Part 1: Identify the appellant(s)

1. Name(s) of appellant(s):

United States of America, on behalf of the Internal Revenue Service

2. Position of appellant(s) in the adversary proceeding or bankruptcy case that is the subject of this appeal:

For appeals in an adversary proceeding.

☐ Plaintiff

☒ Defendant

☐ Other (describe) _____

For appeals in a bankruptcy case and not in an adversary proceeding.

☐ Debtor

☐ Creditor

☐ Trustee

☐ Other (describe) _____

Part 2: Identify the subject of this appeal

1. Describe the judgment, order, or decree appealed from:

The order of the Bankruptcy Judge entered in this adversary proceeding on October 5, 2021, docket item 93, granting judgment in favor of the Defendant and against Plaintiff in parts and in favor of Plaintiff and against Defendant in parts.

2. State the date on which the judgment, order, or decree was entered: October 5, 2021.

Part 3: Identify the other parties to the appeal

List the names of all parties to the judgment, order, or decree appealed from and the names, addresses, and telephone numbers of their attorneys (attach additional pages if necessary):

- | | |
|--|---|
| 1. Party: Michael K. Herron | Attorney: Aurelius P. Robleto
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| 2. Party: Internal Revenue Service, United States of America | Attorney: ELISABETH M. BRUCE
ALEXANDER R. KALYNIUK
Department of Justice, Tax Division
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(e) Elisabeth.M.Bruce@usdoj.gov |

Part 4: Optional election to have appeal heard by District Court (applicable only in certain districts)

If a Bankruptcy Appellate Panel is available in this judicial district, the Bankruptcy Appellate Panel will hear this appeal unless, pursuant to 28 U.S.C. § 158(c)(1), a party elects to have the appeal heard by the United States District Court. If an appellant filing this notice wishes to have the appeal heard by the United States District Court, check below. Do not check the box if the appellant wishes the Bankruptcy Appellate Panel to hear the appeal.

- ☐ Appellant(s) elect to have the appeal heard by the United States District Court rather than by the Bankruptcy Appellate Panel.

N/A

Part 5: Sign below

Executed on: October 19, 2021

DAVID A. HUBBERT
Acting Assistant Attorney General

By: /s/ Elisabeth M. Bruce
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